1924.

Department of Land Revenue and Sett.

Section Board of Rev.

Station Madras

Misc No. 189

Dated 2 9 · 1 · 24

	Date	Initial
Given for copying		
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Examined		E. 53
Signed		
Given for despatch	29/1/24	
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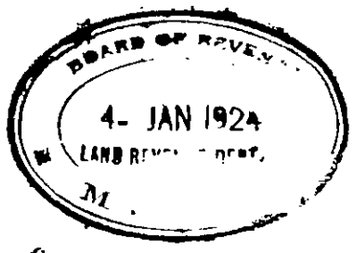
(SUBJECT.)

Inspection (Coimbatore) - Rev. Divl. office, Kollegal - Collr's inspection notes - recorded with remarks.

* Not to be filled in the case of permanent records.

Notes of Inspection dated 31-1-1923.

Kollegal Revenue Divisional Office.



H. L. Braidwood Esq., I. C. S.,

Collector.

E.S.2

Record Room.

(1) Registers.- Tappal books are kept unnecessarily. There were three volumes for the year.

(2) Superseded books.- A few volumes kept among superseded books are not obsolete and should be transferred to the library. These were pointed out to the Record Keeper.

(3) Catalogue of books.- This is not arranged on any system and is useless for tracing books. A fresh catalogue should be drawn up, books being classified by subjects and arranged in alphabatical order.

(4) Library.- Woodman's Digest which is superseded by Bose is obsolete and should be trnsferred to the superseded books.

(5) Forms.- Stock books of forms have not been correctly maintained. In the column for 'Name of person to whom issued' the word 'Issued' is generally written without any name. This is useless. In the column for 'the initials of the receiver' the initials of the Record Keeper are frequently entered. Headings of forms included in the Indent form are generally copied into the Stock registers regardless whether such forms are likely to be included in the indent or not, e.g., 3 statements re collection of super tax. In the column 'From whom received', the name of the office or person from whom forms are received, e.g., Government Press, should be entered and not merely the word 'balance'.

Indents should be prepared according to the consumption of Calendar years, e.g., R.F.XVI-37-Jamabandi Check Memos. The actual stock on hand was checked in the case of a few items and found to be correct.

Record

Record Issue Register.- It is very important that the reference number or purpose for which a record is taken should be entered in all cases in Col.4. This is done in order to facilitate the tracing of records which have been issued and may be mislaid. This entry has never been correctly made up to date.

(Sd) T.L. Braidwood,
3-3-23.
Collector.

To the Revenue Divisional Officer, Kollegal.

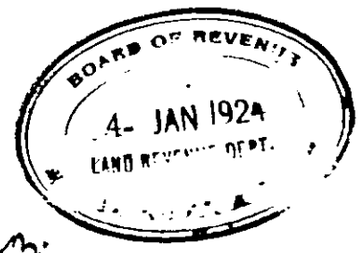
(True Copy) T.L. Braidwood
Collector.

K.T.A. 23-12-23.

To the Secretary to the Commissioners of
Land Revenue and Settlement, Madras,
with reference to B.P. Mis.2129, dated 8-10-1923.

24 DEC 1923

Collector's Inspection Notes of the Revenue Divisional Office, Kollegal, dated 10-12-1923.



H. L. Braidwood Esq., I. C. S.,

Collector.

Incometax.

G53.

New Registers Nos. 1 and 2 are maintained, and also the new register of demand and collections. This last does not show the due date of collection which can be guessed from Col.7, date of issue of notice of demand. The due date is not noted anywhere. In some cases, the date of issue of notice of demand is wrongly entered in col. 7, e.g., No.64.

The date of service of demand notice is entered in every case instead of the date of despatch. This is wrong.

As a check on collections, the date on which payment is due may be entered below the date of issue of notice, a line being drawn between them. The Commissioner's circular No.39, dated 14-8-1923 was received on 30th September 1923. Since then, time for payment has been rightly allowed.

Register No.5-assessment.- Total number assessed is 65 out of 77 original notices issued. Only two have been assessed since the 30th of September. None are pending assessment. Last year, 67 assessees were assessed to a tax of Rs.9875. This year, 65 are assessed to a tax of Rs. 11689.

Preliminary assessment notices were issued promptly, 70 on the 1st of April 1923, one by the Tahsildar in May 1923 and 6 in June 1923.

Register No. 3 is maintained.

Register No.4. List of officers and employers is not kept.

Register No. 6 is blank.

Register No.7 is kept.

One refund was made on revision and one under Section 48.

Register No.8. Revision petitions.- Assessment No.68-The rate of profit in yarn trade was reduced on a revision petition from 2 annas to one anna. This was not a mistake-See para 78 at page

page 112 of the Incometax Manual. Only a mistake apparent on the face of record before the Incometax Officer at the time of passing orders should be dealt with under Section 35. In other cases, the petitioner should be directed to put in an appeal.

Registers Nos. 9 and 10 are blank.

G e n e r a l.- The assessment work and state of records is satisfactory.

Collector.

To the Revenue Divisional Officer, Kollegal.

24 DEC 1923

Copy to the Secretary to the Commissioners of Land Revenue and Settlement, Madras, with reference to B.P. No. Mis.2199, dated 2nd October 1923.

K.V.A. 23-12-23.

C.F. 20—1,201,431—17-12-

DRAFT FOR APPROVAL.

Enclosures.

Despatch No.

When given to fair-copying

Fair-copied by

Fair-copy compared by

When despatched

Office.

Register No. E-53/24 dated 9.

From

Subject.
Inspection (Coimbatore) - Res. Divl. Officer Kollegal - Colr's inspection notes - Recorded with remarks.

To

THE

Res. His 189 dt. 29.1.24.

Recorded.

2 The Colr is informed that the inspection note of the mi cometaxe work of the Divl. Officer need not be submitted to the Board and that ~~this note~~ notes relating to other branches ~~of the Res. Divl. Officer Kollegal~~ of work except the Revenue are available

3 The Colr should mention in his future inspection notes the names of the officers in charge of the Divisions that are inspected.

19/1/24

17.1.24 Sle 17/1.

To The Colr of Coimbatore

C. F.—17—2-14.

OFFICE NOTE.

Subject. Inspection (Coimbatore) – Rev. Divl Office, Kollegal – CSR's inspection notes.

From

Register No. E.53/24.

To A.S. (C&R)

Submitted for perusal.

2. The inspection notes relate only to the records and the income-tax branch of the office and it is not known whether the other branches of the office have been inspected.

3. The CSR may be informed that the inspection notes of the income-tax work in Divl Offices need not be submitted to the Board and that the notes of inspection of the other branches of the office are awaited.

4. The CSR may be requested to mention in his future inspection notes the names of the officers who are in charge of the Divisions that are inspected

7/6/1